LOCAL MARKETING DISTRICT TAX RETURN

INSTRUCTIONS

WHO MUST FILE A RETURN

If you rent rooms and accomodations for less than 30 days, a local marketing district tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A local marketing district tax return must then be filed.

WHEN YOU MUST FILE

Returns are filed quarterly by the 25th day of the month following the quarter for which you are filing

PERIOD	RETURN IS DUE
January - March	April 25
April - June	July 25
July - September	October 25
October - December	January 25

Line 1 Sales of lodging services - Enter the gross income from such rentals.

Line 2 Tax - Multiply the amount on line 1 by the local marketing district tax rate. Enter on line 2.

Line 3 Penalty - Enter 10% (.10) of line 2 if return is not timely filed.

Line 4 Interest and penalty interest- According to statute 39-21-109, interest is due if a return is not timely filed. Penalty interest is also due according to statute 39-26-115. Therefore, the rate indicated on this line includes the interest rate plus the penalty interest rate.

Line 5 TOTAL DUE - Add lines 2,3 and 4. Pay this amount.

**MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE
INCLUDE THE ACCOUNT NUMBER ON YOUR CHECK TO ENSURE PROPER CREDIT**

**DETACH FORM
ON THIS LINE**

**MAKE A COPY FOR YOUR RECORDS
MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE**

DR 1490 (06/10/04) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER, COLORADO 80261-0013
(303) 238-SERV (7378)

LOCAL MARKETING DISTRICT TAX RETURN   **17**

Account Number	Period	Due Date	Industry Code	Marketing District

Social Security Number 1	Social Security Number 2	FEIN		
				0610-100

SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE

_____   _____   _____
Signature   Date   Phone

DO NOT WRITE BELOW THIS LINE

	Code		
1. Sales of Lodging Services	(890)		00
2. Tax -- Line 1 x	(100)		00
3. Penalty -- Line 2 x .10	(200)		00
4. Interest and Penalty Interest Line 2 x	(300)		00
5. TOTAL DUE --	(355)	$	● 00